

**COMMONWEALTH OF KENTUCKY
ARTICLES OF INCORPORATION
OF
J. P. Walter, inc**

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Trey Grayson
Secretary of State
Received and Filed
03/29/2005 9:55:22 AM
Fee Receipt: \$50.00

The undersigned incorporator, pursuant to KRS Chapter 271B, adopts the following Articles of Incorporation:

1. The name of the Corporation is J. P. Walter, inc.
2. The number of shares the Corporation is authorized to issue is 1,000 shares of common stock at \$0.01 par value per share.
3. The purpose for which the corporation is organized is any lawful business allowed by the Kentucky Corporations Code.
4. The name and street address information of the Corporation's initial registered office is as follows:


Jeff Walter
1508 Colonial Ct.
Goshen, Kentucky 40026

5. The mailing address of the Corporation's principal office (location of executive offices) is as follows:


1508 Colonial Ct.
Goshen, Kentucky 40026

6. The name and mailing address of the incorporator is as follows:

Nellie Akalp
30141 Agoura Rd., Suite 205
Agoura Hills, California 91301


Nellie Akalp, Incorporator

3/15/05
Date


Jeff Walter, Registered Agent

3-23-05
Date

Registered Agent Acceptance of Appointment

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.